



GAMING LICENSE FEES

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Washoe County gaming license fees are established by the State of Nevada in State Law and through Legislative Action. The County's gaming license fees are the sum of two fixed fees.

1. The first fixed fee is based on the number and types of games, tables, machines, or devices in the establishment. This fee is set through State Law.

| | <u>3 Months</u> | <u>2 Months</u> | <u>1 Month</u> |
|-----------------|-----------------|-----------------|----------------|
| Slot Machines | \$30.00 | \$20.00 | \$10.00 |
| Pan & Poker | 75.00 | 50.00 | 25.00 |
| All other games | 150.00 | 100.00 | 50.00 |

This fixed gaming license fee is not subject to the Regional Technology Fee adopted by the Washoe County Board of County Commissioners on June 28, 2016.

2. The second fixed fee is based upon action taken by the Nevada State Legislature in 1991 to shift a portion of sales tax revenues from Washoe County to Clark County and a second Legislative action allowing Washoe County to recoup the resulting revenue losses through additional fees in other areas. The resulting gaming license fee is called the "Chapter 491 Tax".

The "Chapter 491 Tax" is based on a complicated formula involving 1991 sales tax revenues, reported gaming revenues, and lost revenue resulting from the shift of sales tax revenue. New gaming licenses do not pay this fixed fee during the first calendar quarter of operation.

Gaming licenses are valid for three months and are renewed quarterly (i.e., January 1, April 1, July 1, and October 1).

New applicants will need to provide a copy of their state gaming license before a Washoe County gaming license will be issued.